IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

FRIDAY, THE TWENTY SIXTH DAY OF NOVEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE B.PRAKASH RAO

WRIT PETITION NO : 13153 of 1999

Between:

P.Srinivasulu, S/o Sri Nagaiah, Hotel Haripriya,

S.C.No.34225, Kadapa.

..... PETITIONER

AND

1. The Divisional Engineer, Assessment Division, A.P.Transco,

   Kadapa.

2. The Superintendent Engineer, Assessment, A.P.Transco,

   Kadapa.

3. The Assistant Divisional Engineer, DPE, A.P.Transco,

   Kadapa.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue an appropriate Writ, Order or direction more particularly one in the nature of Writ of Mandamus declaring the proceedings of the first respondent in Proc.No.DE/A/CDP/DOC/F.No.54.97/CDP (O)/Cat.II/D.No.1891/98, dated 15-06-1998 as affirmed by the second respondent in his Proc.No.SE/A/CDP/FAO/CDP (O)/Appeal.109/98-99/D.No.889/99, dated 17-03-1999 as illegal and contrary to the terms and conditions of supply and violative of Article 14 of the Constitution of India and set aside the said orders.

Counsel for the Petitioner: MR. B. ADINARAYANA RAO.
Counsel for the Respondents: MRS. M. VINOBHA DEVI.

The Court made the following O R D E R:

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O R D E R:

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Heard the learned counsel for the petitioner and the learned standing counsel appearing on behalf of the respondents.

The petitioner, who is running a hotel, filed this writ petition, *inter alia,* challenging the final assessment made in regard to certain irregularities found against him during the inspection.

According to the petitioner, though he has been regularly doing business without any complaint whatsoever, on 15-03-1997, an inspection conducted. Accordingly, on 16-03-1997, a provisional assessment was made showing an amount of Rs.10,13,617/-. Aggrieved, he preferred an appeal whereupon a final assessment for a sum of Rs.6,37,598/- was passed. Being dissatisfied, the petitioner preferred the present writ petition.

The case of the petitioner is that out of the said amount he has already paid Rs.4,08,000/-. Therefore, there is no justification for making such assessment.

Considering the submissions made and also taking into consideration the fact that the inspection was held as long back as in September, 1996 and March, 1997 and that the petitioner has already paid Rs.4,08,000/- and more so, in view of the inconsistency of figures arrived at by the respondents and as the ultimate figure arrived at also appears to be quite on higher side, the amount demanded in the

impugned order i.e., Rs.6,37,598/- is reduced to Rs.4,08,000/- i.e., to the extent of the amount which was already paid by the petitioner.

The writ petition is allowed to the extent indicated above. No costs.

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(**B. PRAKASH RAO, J**)

Date: 26-11-2004

ghn

That Rule nisi has been made absolute as above.

Witness the Hon'ble Sri Devinder Gupta, the Chief Justice on this Friday, the twenty sixth day of November, Two thousand and Four.

To

1. The Divisional Engineer, Assessment Division, A.P.Transco, Kadapa.
2. The Superintendent Engineer, Assessment, A.P.Transco, Kadapa.
3. The Assistant Divisional Engineer, DPE, A.P.Transco, Kadapa.

4. Two CD copies.